

EXHIBIT B

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Mr. Walter J. Quinn
U.S. Probation Office
U.S. District Court
Southern District of New York
500 Pearl Street, 7th Floor
New York, NY 10007

By Electronic Mail and Regular Mail

March 12, 2008

Re: *United States v. Abass Gies, 07-CR-311-02 (DAB)*

Dear Mr. Quinn:

This letter follows up our telephone conversation on Tuesday, March 11, 2008. During that conversation, you stated that you will not provide any further information concerning the loss amount in your Presentence Investigation Report ("PSR") of February 20, 2008 beyond what you included in the PSR. As you know, in our initial objection to the PSR dated March 4, 2008, we stated that in order to determine whether the loss amount calculations in the PSR are accurate, we require information concerning the methods you used and the corroborating evidence you relied on to calculate the loss amount. Because you will not be providing any such information, we therefore object to the calculations of the loss amount in the PSR because it is impossible for Mr. Gies to determine whether those calculations are accurate. (PSR at ¶¶ 8-17, 24, 59, 70).

We hope that your final report will reflect the loss amount calculated in the Plea Agreement.

Best Regards,



D. Alison von Rosenvinge
Associate

cc: Assistant United States Attorney John Zach

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